

ABSTRACT OF THE DISCLOSURE

A distribution unit 1 divides PCM audio data in plurality of divided data. Each divided data has overlapping sections overlapping with previous and following divided data. An MP3 encoding unit 2 encodes
5 each divided data individually into MP3 data. A filtering process at the time of encoding is executed by using the overlapping sections as similar to before the division of the data. An analyzing unit 3 analyzes the overlapping sections of each divided data encoded into the MP3 data and searches a frame where main data (bit storage values) are not
10 overlapping. A combiner unit 4 combines the adjoining divided data at the searched frames as combining frames. Although the audio data is divided and the divided data are encoded to MP3 data by parallel processes, a continuity of the data and compressing quality can be maintained.

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